

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA**

In re:)
)
Delbert Dean Brooks) **Case No. 10-15918-NLJ**
)
Barbara Jane Brooks,)
) **Chapter 13**
Debtors.)

OBJECTION TO CHAPTER 13 PLAN

COMES NOW the State of Oklahoma, ex rel. Oklahoma Tax Commission (the “OTC”) and hereby objects to the Chapter 13 Plan of the above-referenced Debtors for the following reason(s) to-wit:

1. The Debtors have failed to file their **2009** Oklahoma income tax return. Until all returns have been filed, the OTC is unable to adequately evaluate whether any Plan currently on file or filed in the future conforms to Bankruptcy Code requirements.

2. Any 2007 through 2009 liability qualifies as an unsecured priority claim pursuant to §507(a)(8)(A)(i) and Bankruptcy Code §§1322(a)(2) and 1325 require that Debtors’ Plan provide for full payment of this liability.

WHEREFORE, the State of Oklahoma, ex rel. Oklahoma Tax Commission objects to the confirmation of the Chapter 13 Plan filed by the Debtors as it is unable to determine if such Plan complies with the Bankruptcy Code.

Respectfully submitted,

OKLAHOMA TAX COMMISSION

/s/Joseph P. Gappa

Joseph P. Gappa, OBA #14720
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CERTIFICATE OF MAILING/ELECTRONIC TRANSMISSION

I, Joseph P. Gappa, hereby certify that on this 28th day of October, 2010, a true and correct copy of the above Objection to Chapter 13 Plan was electronically served using the CM/ECF system to John Hardeman, Chapter 13 Trustee, Monte J. White, attorney for the Debtors and the Office of the United States Trustee.

Further, I certify that on the 28th day of October, 2010 a true and correct copy of the Objection to Chapter 13 Plan was mailed via U.S. Mail, first class, postage prepaid and properly addressed to the following at the address shown:

Delbert & Barbara Brooks
701 E. Davis
Tipton, OK 73570

/s/Joseph P. Gappa

Joseph P. Gappa